



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF NEENAH WATER UTILITY

Principal Office: 211 WALNUT ST
P.O. BOX 426
NEENAH, WI 54957-0426

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, LARRY A WETTERING, P.E. of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/12/1999
(Signature of person responsible for accounts)	(Date)

DIRECTOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF NEENAH WATER UTILITY**Utility Address:** 211 WALNUT ST

P.O. BOX 426

NEENAH, WI 54957-0426

When was utility organized? 10/4/1893**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY A WETTERING P.E.**Title:** DIRECTOR**Office Address:**

211 WALNUT ST

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 751 - 4622**Fax Number:** (920) 751 - 4933**E-mail Address:** larryw@athenet.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (800) 362 - 7301**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/17/1998**Period covered by most recent audit:** the year ended, December 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR LARRY A WETTERING P.E.**Title:** DIRECTOR**Office Address:**

211 WALNUT ST

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 751 - 4622**Fax Number:** (920) 751 - 4933**E-mail Address:** larryw@athenet.net

Name of utility commission/committee: City of Neenah Water Commission

Names of members of utility commission/committee:

MR ERNIE BELLIN, COUNCIL REP. / VICE PRESIDENT

MR DUANE BOSIN, SECRETARY

HON KENNETH HARWOOD, MAYOR / PRESIDENT

MR MICHAEL LEMANSKI

MR MICHAEL SMABY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,019,583	2,741,776	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,467,308	1,363,212	2
Depreciation Expense (403)	438,251	402,235	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	470,247	416,149	5
Total Operating Expenses	2,375,806	2,181,596	
Net Operating Income	643,777	560,180	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	643,777	560,180	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	257	945	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	95,232	51,523	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	95,489	52,468	
Total Income	739,266	612,648	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	739,266	612,648	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,691	0	14
Amortization of Debt Discount and Expense (428)	5,784	4,834	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	347,556	313,326	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	366,031	318,160	
Net Income	373,235	294,488	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,912,407	3,630,526	20
Balance Transferred from Income (433)	373,235	294,488	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	66	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	12,607	12,607	25
Total Unappropriated Earned Surplus End of Year (216)	4,272,969	3,912,407	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Temporary Investments - LGIP & WIT Accounts	95,232	5
Total (Acct. 419):	95,232	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
1997 Tax Equivalent Computation Rounding Error	66	10
Total (Acct. 435)--Debit:	66	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Annual Dividend to City based on their investment	12,607	12
Total (Acct. 439)--Debit:	12,607	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,451				4,451	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	4,194				4,194	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	4,194	0	0	0	4,194	
Net income (or loss)	257	0	0	0	257	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,019,583	0	0	0	3,019,583	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,019,583	0	0	0	3,019,583	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	699,969	3,128	703,097	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	12,765		12,765	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	1,381		1,381	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	3,128	(3,128)	0	18
All other accounts			0	19
Total Payroll	717,243	0	717,243	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	21,604,751	20,611,924	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,040,321	3,677,948	2
Net Utility Plant	17,564,430	16,933,976	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	17,564,430	16,933,976	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	60,383	92,898	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	60,383	92,898	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	60,383	92,898	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	21,778	120,677	10
Special Deposits (132-134)	4,500	2,620	11
Working Funds (135)			12
Temporary Cash Investments (136)	2,115,349	585,927	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	654,470	590,489	15
Other Accounts Receivable (143)	91,986	39,833	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	99,772	90,278	18
Materials and Supplies (151-163)	72,214	101,494	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,060,069	1,531,318	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	114,621	84,459	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	114,621	84,459	
Total Assets and Other Debits	20,799,503	18,642,651	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	420,237	420,237	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,272,969	3,912,407	28
Total Proprietary Capital	4,693,206	4,332,644	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	7,195,545	5,358,793	30
Other Long-Term Debt (224)	417,340	464,985	31
Total Long-Term Debt	7,612,885	5,823,778	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	105,966	152,399	33
Payables to Municipality (233)	282,633	308,563	34
Customer Deposits (235)			35
Taxes Accrued (236)	434,227	460,216	36
Interest Accrued (237)	31,647	24,900	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	12,805	8,744	41
Total Current and Accrued Liabilities	867,278	954,822	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	174,285	165,563	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	174,285	165,563	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,451,849	7,365,844	49
Total Liabilities and Other Credits	20,799,503	18,642,651	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	21,272,365	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	332,386				7
Total Utility Plant	21,604,751	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,040,321	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,040,321	0	0	0	
Net Utility Plant	17,564,430	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,677,948				3,677,948	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	438,251				438,251	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
Transportation (Accts 392 & 398)	17,624				17,624	9
Salvage	15,762				15,762	10
Other credits (specify):						11
Cost Sharing for Sewer Billing	27,546				27,546	12
Total credits	499,183	0	0	0	499,183	13
Debits during year						14
Book cost of plant retired	133,347				133,347	15
Cost of removal	3,463				3,463	16
Other debits (specify):						17
					0	18
Total debits	136,810	0	0	0	136,810	19
Balance End of Year	4,040,321	0	0	0	4,040,321	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land south side of water plant	60,383			60,383	2
Fairview lot next to cedar st pump house	32,515		32,515	0	3
Total Nonutility Property (121)	92,898	0	32,515	60,383	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 92,898	 0	 32,515	 60,383	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	72,214	101,494	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u><u>72,214</u></u>	<u><u>101,494</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
4/1/95, 20 year revenue bond, \$2,500,000	2,557	0	40,904	1
4/1/96, 20 year revenue bond, \$2,500,000	2,277	0	38,721	2
5/1/98, 20 year revenue bond, \$2,115,000	950	0	34,996	3
Total			114,621	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	420,237	1
Changes during year (explain):		
NONE		2
Balance end of year	420,237	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Loan #2 thru City	05/01/1994	05/01/2004	4.85%	428,577	1
Loan #1 thru City	04/16/1993	05/01/1999	3.51%	56,968	2
Loan #4 thru City	04/01/1996	12/01/2015	5.13%	2,330,000	3
Loan #6 thru City	05/01/1998	12/01/2017	4.85%	2,115,000	4
Loan #3 thru City	04/01/1995	12/01/2014	5.61%	2,265,000	5
Total for Account 223				<u>7,195,545</u>	
Other Long-Term Debt (224)					
Loan #5 from WI Elec.(City makes payments)	02/01/1997	01/01/2007	3.93%	417,340	6
Total for Account 224				<u>417,340</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	460,216	1
Accruals:		
Charged water department expense	434,227	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
PSC Remainder Assessment	3,375	5
Social Security Taxes	54,227	6
Total Accruals and other credits	491,829	
Taxes paid during year:		
County, state and local taxes	460,216	7
Social Security taxes	54,227	8
PSC Remainder Assessment	3,375	9
Other (explain):		
NONE		10
Total payments and other debits	517,818	
Balance end of year	434,227	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Loan #1	(129)	3,040	3,392	(481)	2
Loan #2	4,138	24,437	24,910	3,665	3
Loan #3	10,696	131,761	132,134	10,323	4
Loan #4	10,195	121,990	122,336	9,849	5
Loan #6		66,328	58,037	8,291	6
Subtotal	24,900	347,556	340,809	31,647	
Other Long-Term Debt (224)					
LOAN #5 FROM WISCONSIN ELECTRICLLLLLLLLLLLLLLLLLLLL	0	12,691	12,691	0	7
Subtotal	0	12,691	12,691	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	24,900	360,247	353,500	31,647	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	7,365,844	0	0	0	0	7,365,844	1
Add credits during year:							
For Services	16,542					16,542	2
For Mains	33,429					33,429	3
Other (specify):							
TIF Industrial Park Water Tower	36,034					36,034	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,451,849	0	0	0	0	7,451,849	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	14,601					14,601	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
Vendor Chlorine Cylinder Deposits	4,500	7
Total (Acct. 134):	4,500	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	654,470	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	654,470	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	7,544	14
Other (specify):		
Wastewater & Monitoring Billings	84,442	15
Total (Acct. 143):	91,986	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
New Water Main Installation Cty Hwy G - TIF	4,597	16
Public Water/Sewer Billings due	19,514	17
Sewer Billing Cost Sharing	29,898	18
Customer Cash Collected @ 12/31/98	45,763	19
Total (Acct. 145):	99,772	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
Sewer/Wastewater/Monitoring Charges Billed to Customers	211,903	26
Payroll Expense thru 12/31/98	41,788	27
December 1998 Fringe Benefits	18,928	28
General Liability Insurance Premium for 1998	5,937	29
Miscellaneous Bills from City for Services Received	4,077	30
Total (Acct. 233):	282,633	
Other Deferred Credits (253):		
NONE		31
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	20,587,921	0	0	0	20,587,921	1
Materials and Supplies	86,854	0	0	0	86,854	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,859,134	0	0	0	3,859,134	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,408,846	0	0	0	7,408,846	6
Other (specify):						
NONE					0	7
Average Net Rate Base	9,406,795	0	0	0	9,406,795	
Net Operating Income	643,777	0	0	0	643,777	8
Net Operating Income as a percent of						
Average Net Rate Base	6.84%	N/A	N/A	N/A	6.84%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	420,237	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,092,688	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,512,925	
Net Income		
Net Income	373,235	5
Percent Return on Proprietary Capital	8.27%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Line 1, Account #400, Minergy is now Neenah's largest water consumer with over 118 million gallons metered and billed in 1998. This was a significant boost to our revenues in addition to the unseasonably warm summer and fall weather.

Line 23, Account #435, \$64 of this adjustment is due to a rounding error from the 1997 tax equivalent computation and the remaining \$2 is also rounding error, but associated with the 1998 tax equivalent computation.

Balance Sheet (Page F-06)

Line 5, Account #121, Vacant lot on Fairview is the Cedar Street Pump Station Addition which is still under construction at the end of 1998. Cost was transferred to Construction Work in Progress.

Line 10, Account #131, Cash on Hand decreased due to a decrease in accounts payable.

Line 11, Account #134, Awaiting vendor refund of \$1500 deposits on chlorine cylinders returned.

Line 13, Account #136, Revenue Bond proceeds borrowed in 1998 for future plant expansion and other utility improvements, including the Cedar Street Pump Station Addition.

Line 19, Account #154, Decrease is due to the write off of maintenance parts for repairing mains and services. Items such as repair clamps for mains and stop boxes for services are now charged directly to maintenance expense as they are purchased as needed (just in time). The meter saddles, hydrants and chemicals are the only remaining inventoried items in this account.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 13, 1999

Mr. Larry A. Wettersing, P.E.
City of Neenah Water Utility
211 Walnut Street
P.O. Box 426
Neenah WI 54957-0426

1998 Analytical Review DWCCA-4030-ELE

Dear Mr. Wettersing:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,898,179	1
Total Sales of Water	2,898,179	
Other Operating Revenues		
Forfeited Discounts (470)	37,017	2
Miscellaneous Service Revenues (471)	5,800	3
Rents from Water Property (472)	47,152	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	31,435	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	121,404	
Total Operating Revenues	3,019,583	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	1,953	8
Pumping Expenses (620-633)	196,775	9
Water Treatment Expenses (640-652)	611,474	10
Transmission and Distribution Expenses (660-678)	297,653	11
Customer Accounts Expenses (901-905)	84,818	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	274,635	14
Total Operation and Maintenance Expenses	1,467,308	
Other Operating Expenses		
Depreciation Expense (403)	438,251	15
Amortization Expense (404-407)		16
Taxes (408)	470,247	17
Total Other Operating Expenses	908,498	
Total Operating Expenses	2,375,806	
NET OPERATING INCOME	643,777	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	8,538	518,135	1,134,234	4
Commercial	607	175,231	294,416	5
Industrial	144	779,565	970,435	6
Total Metered Sales to General Customers (461)	9,289	1,472,931	2,399,085	
Private Fire Protection Service (462)	114		54,867	7
Public Fire Protection Service (463)	1		405,320	8
Other Sales to Public Authorities (464)	31	23,164	38,907	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	9,435	1,496,095	2,898,179	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	405,320	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	405,320	
Forfeited Discounts (470):		
Customer late payment charges	37,017	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	37,017	
Miscellaneous Service Revenues (471):		
Sewer Exemption Meter Revenues	2,416	7
Reconnect, Hydrant Hook Up and Curb Off/On Charges	2,030	8
Call Time and Customer Repairs	1,354	9
Total Miscellaneous Service Revenues (471)	5,800	
Rents from Water Property (472):		
Hydrant Rental Agreements, Town of Clayton/Winchester and Town of Neenah	1,200	10
Water Tower Space Rental from Cellular Phone Companies for Antennae	45,952	11
Total Rents from Water Property (472)	47,152	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		13
Other (specify):		
Rate of Return Recovered from Sewer Fund	30,892	14
Sale of Scrap	523	15
NSF Check Fees	20	16
Total Other Water Revenues (474)	31,435	
Amortization of Construction Grants (475):		
NONE		17
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	1,953	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	1,953	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	19,325	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	104,429	17
Pumping Labor and Expenses (624)	50,041	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)	19,655	22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,325	25
Total Pumping Expenses	196,775	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	35,667	26
Chemicals (641)	173,362	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	205,833	28
Miscellaneous Expenses (643)	17,753	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	35,555	31
Maintenance of Structures and Improvements (651)	22,310	32
Maintenance of Water Treatment Equipment (652)	120,994	33
Total Water Treatment Expenses	611,474	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	20,786	34
Storage Facilities Expenses (661)	547	35
Transmission and Distribution Lines Expenses (662)	48,604	36
Meter Expenses (663)	34,945	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	7,202	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	18,795	41
Maintenance of Structures and Improvements (671)	7,765	42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,179	43
Maintenance of Transmission and Distribution Mains (673)	92,035	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	40,778	46
Maintenance of Meters (676)	1,637	47
Maintenance of Hydrants (677)	13,267	48
Maintenance of Miscellaneous Plant (678)	5,113	49
Total Transmission and Distribution Expenses	297,653	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	11,682	50
Meter Reading Labor (902)	17,813	51
Customer Records and Collection Expenses (903)	55,323	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	84,818	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,226	56
Office Supplies and Expenses (921)	9,637	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	19,189	59
Property Insurance (924)	5,276	60
Injuries and Damages (925)	17,012	61
Employee Pensions and Benefits (926)	154,871	62
Regulatory Commission Expenses (928)	360	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	14,606	65
Rents (931)		66
Maintenance of General Plant (932)	26,458	67
Total Administrative and General Expenses	274,635	
Total Operation and Maintenance Expenses	1,467,308	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		434,226	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% of equipment for cost sharing	10,167	2
Net property tax equivalent		424,059	
Social Security		42,877	3
PSC Remainder Assessment		3,375	4
Other (specify):			
1997 PSC AR Tax Equivalent Adjustment		(64)	5
Total tax expense		470,247	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230200				3
County tax rate	mills		5.696800				4
Local tax rate	mills		11.013000				5
School tax rate	mills		13.007200				6
Voc. school tax rate	mills		2.085600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.032800				10
Less: state credit	mills		2.210000				11
Net tax rate	mills		29.822800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.013000				14
Combined School Tax Rate	mills		15.092800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.105800				17
Total Tax Rate	mills		32.032800				18
Ratio of Local and School Tax to Total	dec.		0.814971				19
Total tax net of state credit	mills		29.822800				20
Net Local and School Tax Rate	mills		24.304714				21
Utility Plant, Jan. 1	\$	20,611,924	20,611,924				22
Materials & Supplies	\$	101,494	101,494				23
Subtotal	\$	20,713,418	20,713,418				24
Less: Plant Outside Limits	\$	158,959	158,959				25
Taxable Assets	\$	20,554,459	20,554,459				26
Assessment Ratio	dec.		0.869200				27
Assessed Value	\$	17,865,936	17,865,936				28
Net Local & School Rate	mills		24.304714				29
Tax Equiv. Computed for Current Year	\$	434,226	434,226				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	434,226					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,940		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	130,978		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	154,918	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	42,036	910	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	34,497		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	531,725		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,500		20
Total Pumping Plant	615,758	910	
WATER TREATMENT PLANT			
Land and Land Rights (330)	37,856		21
Structures and Improvements (331)	1,403,034	57,968	22
Water Treatment Equipment (332)	4,441,764	38,237	23
Total Water Treatment Plant	5,882,654	96,205	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,940	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			130,978	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	154,918	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			42,946	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			34,497	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	19,876		511,849	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,500	20
Total Pumping Plant	19,876	0	596,792	
WATER TREATMENT PLANT				
Land and Land Rights (330)			37,856	21
Structures and Improvements (331)			1,461,002	22
Water Treatment Equipment (332)	1,215		4,478,786	23
Total Water Treatment Plant	1,215	0	5,977,644	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	484,130	714,345	26
Transmission and Distribution Mains (343)	9,533,284	360,733	27
Fire Mains (344)	0		28
Services (345)	962,528	77,274	29
Meters (346)	936,164	187,801	30
Hydrants (348)	632,789	17,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,548,895	1,357,653	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	90,394		34
Office Furniture and Equipment (391)	1,718	1,040	35
Computer Equipment (391.1)	9,876	6,587	36
Transportation Equipment (392)	134,240	18,956	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	58,992	5,670	39
Laboratory Equipment (395)	13,094	11,908	40
Power Operated Equipment (396)	56,816		41
Communication Equipment (397)	17,483		42
SCADA Equipment (397.1)	318,640	3,305	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	701,253	47,466	
Total utility plant in service directly assignable	19,903,478	1,502,234	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	19,903,478	1,502,234	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,198,475	26
Transmission and Distribution Mains (343)	33,097		9,860,920	27
Fire Mains (344)			0	28
Services (345)	8,198		1,031,604	29
Meters (346)	54,756		1,069,209	30
Hydrants (348)	3,426		646,863	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	99,477	0	13,807,071	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			90,394	34
Office Furniture and Equipment (391)			2,758	35
Computer Equipment (391.1)	795		15,668	36
Transportation Equipment (392)	10,880		142,316	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			64,662	39
Laboratory Equipment (395)	1,104		23,898	40
Power Operated Equipment (396)			56,816	41
Communication Equipment (397)			17,483	42
SCADA Equipment (397.1)			321,945	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	12,779	0	735,940	
Total utility plant in service directly assignable	133,347	0	21,272,365	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	133,347	0	21,272,365	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	95,246	1.67%	2,188	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	95,246		2,188	
PUMPING PLANT				
Structures and Improvements (321)	22,694	2.33%	990	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	18,931	4.42%	1,524	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	154,417	4.42%	23,063	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	7,500	4.29%		15
Total Pumping Plant	203,542		25,577	
WATER TREATMENT PLANT				
Structures and Improvements (331)	358,917	3.47%	49,691	16
Water Treatment Equipment (332)	1,313,751	3.73%	146,914	17
Total Water Treatment Plant	1,672,668		196,605	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	284,263	2.76%	23,219	19
Transmission and Distribution Mains (343)	616,505	0.93%	90,183	20
Fire Mains (344)	0			21
Services (345)	256,384	2.50%	24,927	22
Meters (346)	196,350	5.00%	50,134	23
Hydrants (348)	61,657	1.59%	10,173	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,415,159		198,636	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					97,434	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	97,434	
321					23,684	8
322					0	9
323					20,455	10
324					0	11
325	19,876				157,604	12
326					0	13
327					0	14
328					7,500	15
	19,876	0	0	0	209,243	
331					408,608	16
332	1,215				1,459,450	17
	1,215	0	0	0	1,868,058	
341					0	18
342					307,482	19
343	33,097				673,591	20
344					0	21
345	8,198	3,463			269,650	22
346	54,756		2,599		194,327	23
348	3,426		6,163		74,567	24
349					0	25
	99,477	3,463	8,762	0	1,519,617	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	49,467	2.91%	2,630	26
Office Furniture and Equipment (391)	1,718	5.88%	132	27
Computer Equipment (391.1)	6,945	25.00%	3,193	28
Transportation Equipment (392)	36,686	10.56%	14,601	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	20,637	6.25%	3,864	31
Laboratory Equipment (395)	5,036	9.09%	1,682	32
Power Operated Equipment (396)	17,459	6.07%	3,449	33
Communication Equipment (397)	9,125	10.00%	1,749	34
SCADA Equipment (397.1)	144,260	9.09%	29,115	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	291,333		60,415	
Total accum. prov. directly assignable	3,677,948		483,421	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,677,948		 483,421	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					52,097	26
391					1,850	27
391.1	795				9,343	28
392	10,880		4,000		44,407	29
393					0	30
394			3,000		27,501	31
395	1,104				5,614	32
396					20,908	33
397					10,874	34
397.1					173,375	35
398					0	36
399					0	37
	12,779	0	7,000	0	345,969	
	133,347	3,463	15,762	0	4,040,321	
					0	38
	133,347	3,463	15,762	0	4,040,321	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		140,962		140,962	1
February		125,721		125,721	2
March		139,758		139,758	3
April		134,077		134,077	4
May		159,421		159,421	5
June		162,309		162,309	6
July		186,044		186,044	7
August		165,599		165,599	8
September		170,787		170,787	9
October		144,370		144,370	10
November		124,659		124,659	11
December		124,619		124,619	12
Total for year	0	1,778,326	0	1,778,326	
Less: Measured or estimated water used in main flushing and water treatment during year				142,309	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,636,017	16
Less: Water sold				1,496,095	17
Losses and unaccounted for				139,922	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				7,500	21
Date of maximum: 9/30/1998					22
Cause of maximum:					23
Increased use by Industrial customers and unseasonably warm fall weather					
Minimum gallons pumped by all methods in any one day during reporting year				2,876	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				1,961,200	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	#1	1,600	16	36	1
FOX RIVER	#2	70	7	16	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT NO. EIGHT	HIGH LIFT NO. FOUR	HIGH LIFT NO. NINE	1
Location	CEDAR STREET	HIGH LIFT ROOM	FILTER GALLERY	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1996	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,800	2,780	2,800	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	RELIANCE/WAUKESHA	10
Year Installed	1998	1996	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT NO. ONE	HIGH LIFT NO. SEVEN	HIGH LIFT NO. SIX	14
Location	OLD PUMP PIT	CEDAR STREET	CEDAR STREET	15
Purpose	S	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	GOULDS	PEABODY	18
Year Installed	1955	1998	1992	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,800	2,100	1,200	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.	U.S.	23
Year Installed	1955	1998	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	125	75	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT NO. THREE	HIGH LIFT NO. TWO	LOW LIFT NO. FIVE	1
Location	HIGH LIFT ROOM	HIGH LIFT ROOM	OLD PUMP PIT	2
Purpose	B	B	S	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	FAIRBANKS-MORSE	5
Year Installed	1996	1996	1937	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,220	1,460	1,390	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FAIRBANKS-MORSE	10
Year Installed	1996	1996	1937	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	100	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT NO. FOUR	LOW LIFT NO. ONE	LOW LIFT NO. SEVEN	14
Location	OLD PUMP PIT	LOW LIFT ROOM	OLD PUMP PIT	15
Purpose	S	P	S	16
Destination	T	T	T	17
Pump Manufacturer	FAIRBANKS-MORSE	GOULDS	GOULDS	18
Year Installed	1937	1996	1960	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,390	4,300	2,800	21
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	U.S.	WESTINGHOUSE	23
Year Installed	1937	1996	1960	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	50	30	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOW LIFT NO. SIX	LOW LIFT NO. THREE	LOW LIFT NO. TWO	1
Location	SO. OF PUMP ROOM	LOW LIFT ROOM	LOW LIFT ROOM	2
Purpose	S	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1972	1996	1996	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	2,290	2,780	8
Pump Motor or Standby Engine Mfr	RELIANCE/WAUKESHA	U.S.	U.S.	10
Year Installed	1972	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CECIL STREET	CEDAR STREET	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1955	1958	1997	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	137	0	137	9
				10
Total capacity in gallons	300,000	2,000,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	12.0000			20
				21
Is a corrosion control chemical used (yes, no)?	N			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PLANT RESERVOIR	PLANT TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
Year constructed	1937	1931	5
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	6
Elevation difference in feet (See Headnote 3.)	0	139	7
Total capacity in gallons	1,000,000	600,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	991	0	0	0	991	1
M	D	1.000	987	0	0	0	987	2
L	D	1.250	385	0	115	0	270	3
M	D	1.250	504	0	0	0	504	4
L	D	1.500	708	0	94	0	614	5
M	D	1.500	1,006	0	0	0	1,006	6
L	D	2.000	355	0	308	0	47	7
M	D	2.000	1,964	0	0	0	1,964	8
M	D	3.000	1,079	0	0	0	1,079	9
M	D	4.000	12,374	0	1,973	0	10,401	10
P	D	4.000	135	25	0	0	160	11
M	D	6.000	316,986	0	3,100	0	313,886	12
P	D	6.000	5,011	17	0	0	5,028	13
M	D	8.000	60,490	0	86	0	60,404	14
P	D	8.000	10,667	3,936	0	0	14,603	15
M	D	10.000	113,007	0	0	0	113,007	16
P	D	10.000	4,179	996	0	0	5,175	17
M	D	12.000	38,641	1,774	0	0	40,415	18
M	T	12.000	795	0	0	0	795	19
M	D	14.000	15,130	0	0	0	15,130	20
M	T	14.000	378	0	0	0	378	21
M	D	16.000	46,539	0	0	0	46,539	22
M	T	16.000	7,195	72	22	0	7,245	23
M	T	24.000	377	0	0	0	377	24
Total Within Municipality			639,883	6,820	5,698	0	641,005	
M	D	8.000	600	0	0	0	600	25
M	D	12.000	290	0	0	0	290	26
M	D	16.000	2,128	680	0	0	2,808	27
Total Outside of Municipality			3,018	680	0	0	3,698	
Total Utility			642,901	7,500	5,698	0	644,703	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	2,493	0	4	0	2,489		1
L	1.000	1,895	0	65	0	1,830		2
M	1.000	3,630	80	1	0	3,709		3
M	1.250	40	1	0	0	41		4
L	1.250	18	0	0	0	18		5
M	1.500	133	5	0	0	138		6
L	1.500	12	0	0	0	12		7
L	2.000	22	0	0	0	22		8
M	2.000	135	6	0	0	141		9
M	3.000	1	0	0	0	1		10
M	4.000	61	0	0	0	61		11
M	6.000	54	2	0	0	56		12
M	8.000	53	1	0	0	54		13
M	10.000	17	2	0	0	19		14
M	12.000	2	0	0	0	2		15
Total Utility		8,566	97	70	0	8,593	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,041	690	638	0	9,093	1,331	1
1.000	283	30	3	0	310	27	2
1.500	96	3	1	0	98	55	3
2.000	102	7	2	0	107	40	4
3.000	5	0	0	0	5	2	5
4.000	37	3	0	0	40	26	6
6.000	2	2	0	0	4	0	7
Total:	9,566	735	644	0	9,657	1,481	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,360	369	59	1	0	304	9,093	1
1.000	148	103	34	1	0	24	310	2
1.500	8	66	12	6	0	6	98	3
2.000	3	61	14	18	0	11	107	4
3.000	0	2	2	0	0	1	5	5
4.000	0	6	20	5	0	9	40	6
6.000	0	0	3	0	0	1	4	7
Total:	8,519	607	144	31	0	356	9,657	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	931	13	5		939	2
Total Fire Hydrants	936	13	5	0	944	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 944

Number of distribution system valves end of year: 1,778

Number of distribution valves operated during year: 889

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Line 26, Account # 342, New Industrial Park Water Tower was completed and capitalized in 1998. The tower was financed through City TIF funding at no cost to the utility.

Accumulated Provision for Depreciation - Water (Page W-10)

Account Number 394 reflects salvage value for a truck hoist sold, but not retired. The retirement was overlooked and will be recorded in 1999.

Water Mains (Page W-17)

Column E, Water Main Additions During the year were related to our annual water main improvement program and financed by the revenue bond issued by the City on behalf of the Water Utility.

Water Services (Page W-18)

Column D Net of Column E, is related to our annual water main improvement program where lead services are being replaced with copper. The Water Utility financed these additions with proceeds from the revenue bond issued by the City.
